

### BIDS FOR TORPEDO BOATS.

**THE BATH IRON WORKS SEE LOWEST FOR THE 30-KNOT BOATS.**

WASHINGTON, Sept. 18.—The receipt of proposals for the torpedo boats authorized by the last session of Congress attracted an unusual crowd of boat builders from both coasts of the United States, including many who had not hitherto taken an interest in Government work. The fact that the three 30-knot boats were to be built by the Navy Department, and that the smaller boats were to be of two classes, one of 25-knot speed and the other of 30 knots, for both of which original designs were permitted, added to the uncertainty of the bidding. Among those present, in addition to the naval officers attached to the department, were George Lawley of Boston, builder of the Queen's Cup defenders, Wolff & Buller of Portland, Or.; Herreshoff of Bristol, R. I.; Lewis & Son of Elizabeth, N. J.; Gen. T. W. Hays of Bath, Me.; W. T. Maiter of Baltimore; Waterman of Providence, R. I.; John D. McGuire of Camden, N. J.; and Henry T. Scott of San Francisco. No representative of the Mississippi and Missouri rivers and the Gulf of Mexico, which Congress provided might have a boat each, were in attendance.

The bids were opened by Assistant Judge Advocate-General Lanchester, in the presence of Acting Secretary McAdoo, Engineer-in-Chief Melville, Chief Constructor Hinchman, and Judge Advocate-General Lanchester, and were as follows:

For the 30-knot boats, the Union Iron Works, San Francisco, bid for one at \$237,400; the Bath Iron Works, Bath, Me., for two at \$194,000 each; and for three at \$194,000 each. The Herreshoff Company, Bristol, R. I., submitted another proposition for two at \$233,000 each; for three at \$233,000 each; for one at \$218,000 and for three at \$209,000. The John H. Dugan & Son of Camden, N. J., for one at \$218,000 and for three at \$209,000. The Columbia Iron Works of Baltimore offered to build one, two or three 30-knot boats for \$40,000 each on the delivery of plans, or on their own design for the same speed at \$35,000 each. The same company bid \$79,100 for two 30-knot vessels.

Moran Brothers & Co. of Seattle, Wash., bid \$40,000 for one 30-knot boat and \$79,100 for two. The same company bid \$34,300 for three of the 25-knot boats and \$123,300 each for three of the 30-knot boats. The same company bid \$34,300 for three of the 25-knot boats and \$123,300 each for three of the 30-knot boats. The same company bid \$34,300 for three of the 25-knot boats and \$123,300 each for three of the 30-knot boats.

The Herreshoff Company offered three of the 30-knot boats for \$35,000 each, or one for \$40,000 and two for \$35,000 each. Their 25-knot design, the same as the 30-knot design, was offered for \$22,500 each, and with certain modifications for \$22,500 each.

Woolf & Buller of Portland, Or., offered to build 30-knot boats at \$43,000 each for three, and 25-knot boats at \$34,300 each for three. The same company bid \$34,300 for three of the 25-knot boats and \$123,300 each for three of the 30-knot boats.

The Charles Hillman Ship and Engine Company of Philadelphia bid \$40,000 each for two on the department's plans and for the same John Dugan bid \$40,000 each.

George Lawley & Son of Boston submitted their own design for the 30-knot boats, bidding \$43,000 for one, \$86,000 for two, or \$130,000 for three. They offered 25-knot boats as low as \$78,000 each for three, or \$43,000 for one.

There was an irregular bid from Alexandria, Va., for an electric boat to run 30 knots for which \$30,000 was bid.

Many of the companies made combination proposals for two 30-knot boats and one 25-knot boat, and some bidders furnished various designs which will have to be carefully examined by the bureau of the navy. It was said that the bids are in the main very reasonable, and while not all of them are for the same vessel can be built under the appropriation, the result will be considerable satisfaction.

### LIEUT. MAHONEY TO BE TRIED.

Charged with Getting Drunk When Detained as Judge Advocate.

A special court martial has been detailed to try Lieut. James W. Mahoney, United States Marine Corps, stationed at Brooklyn, on charges of drunkenness, absence from the Navy Yard without leave, and scandalous conduct. The court is ordered to meet at the Brooklyn Navy Yard on Monday, Sept. 21. Ensign Eugene Washington is detailed as Judge Advocate.

Lieut. Mahoney, it is said, was ordered to report on Wednesday, Sept. 16, as Judge Advocate of the general court martial, which had been in session for a week under another officer. Mahoney failed to appear, and it was not until the first of this week that Lieut. Mahoney has been charged with the scandalous conduct charged with drunkenness.

Changes in the Stations of Regiments.

WASHINGTON, Sept. 18.—The arrival of the 24th Infantry at San Francisco, the Monterey at the Mare Island Navy Yard and the Michigan at Put-in-Bay were reported to the Navy Department today. The 24th will be sent to the Philippines in a few days, the Monterey will be sent to the Philippines in a few days, and the Michigan will be sent to the Philippines in a few days.

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### THE SEABOARD AIR LINE.

**Address Does Not Show.**

President Hoffman of the Seaboard Air Line has issued an address to the stockholders of the Seaboard and Roanoke Railroad Company, in which he says that the Seaboard Air Line is the most valuable property and that the stockholders should not permit themselves to become alarmed at the present situation. He tells them that it is important to stand shoulder to shoulder in common defense and before giving credence to statements affecting the status of the property or the character of its management to inquire at the office of the company in Baltimore.

Before going into a discussion of the statements made by Mr. Hoffman in this circular, it is interesting to recall the disaster that overtook two of the most prominent railroad corporations of the country and the events immediately preceding their appeals to the courts.

When the manipulation of rates on the Annapolis, Potomac and Eastern Railroad, some years ago, was exposed, the knowledge of the facts foreshadowed the bankruptcy of the concern and the downfall of the management responsible for such methods of operation. Both of these events occurred, but almost up to the hour at which the receivers were appointed for the company its President was asserting its solvency.

Months before the Baltimore & Ohio, formerly another rate destroyer, was placed in the hands of receivers, the S. A. L. advised an examination of its books by an expert accountant on behalf of its security holders. In this case also the expert officers declared that there was no cause for alarm on the part of investors in the securities of the company only a short time before a confession of insolvency in the courts.

In his address to the Seaboard and Roanoke stockholders, President Hoffman says that "the present condition of the Seaboard Air Line, its track and equipment, is first class in every respect, and has been steadily improved by the present administration, and is today in a higher financial condition than it has ever been in the past. He says that every expense, including building of new cars and rebuilding of existing ones, has been paid for out of the company's own funds, and that there is no outstanding debt.

The annual report for the companies comprising the Seaboard Air Line, which was issued some 30 days ago, has not yet been issued, although the reports for the same period for some of the largest railroads in the country were sent to their stockholders long ago. It is not known whether the report of the Seaboard Air Line will be a revelation of the financial condition of the company or a statement of its operations of the system for the year named is not to be obtained.

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### UNCLE SAM TAXES CLUBS.

**325 A PITCH IF THEY ARE DRINKING 150 FLAZZ, 'TRAFFIC' OR NOT.**

Internal Revenue, Despite Looking Up the Heat of Haines Law Clubs and Notifying Them to Settle or Take the Consequences—800 of Them Have Paid Up.

The incorporation of so many "clubs" for social purposes, with the consequent loss of revenue to the Treasury, has been a matter of concern to the Internal Revenue Collectors a long time. For many years the large clubs of the city have paid the internal revenue tax of \$25 a year, and many have also taken out a license from the State. Recent decisions in the State courts have held that there is no selling or giving of liquor by a club to its members, and, therefore, that the State cannot impose a tax against clubs under the Haines law. But the Federal revenue law is another thing.

For several days past the Internal Revenue Collectors of this city have been hunting up these new "social clubs" with the idea of enforcing the Federal tax of \$25 a year. It has been a difficult job, because the place of meeting is not in the articles of incorporation of the clubs except in the general way that the place of meeting is in the city of New York. But the deputies of the collectors have been able to locate many of the clubs on the east side because a large part if not most of the saloons which have a meeting room in the rear have incorporated clubs, made up of patrons of the saloons, who occupy the meeting rooms on Sunday. These agents have secured data on which it is proposed to take action to collect these taxes, for the clubs, for the most part, don't volunteer to pay.

Some unbusinesslike was caused among clubs by the sending out of about 800 notices on Wednesday by Edward Gross, Internal Revenue Collector for the Third District of New York, commanding the clubs to call at the Captain's office and pay up or take the consequences. In the way of the stand of the Federal authorities became general, and it was not long before a test case was brought by a club against the Internal Revenue Collectors. Section 134 of the Internal Revenue Code provides that any club which is not a corporation shall be liable for the tax if it is not a corporation.

Retaliating in liquor shall pay \$25. Every person who sells or gives for sale or consumption any alcoholic beverage or wine or domestic distilled spirits or wine in less than a quart shall be liable for the tax. It shall be regarded as a retail dealer in liquor. Retail dealers in malt liquors shall pay \$20. Every person who sells or gives for sale or consumption any malt liquor in less than a gallon or less than one quart, but who shall not deal in spirits or liquors shall be liable for the tax. It shall be regarded as a retail dealer in liquor.

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